RECORD LAYOUT AND DESCRIPTION
STANDARD FORMAT

- Data must be recorded in standard ASCII code.
- Records must be a fixed length of 235 bytes per record.
- Delimiter character commas (,) must not be used.
- Positions 234 and 235 of each record have been reserved for use as carriage return/line feed (CR/LF) characters.
- All diskettes must contain the 8-character entry NJ1080DR as the file name. The New Jersey Division of Taxation will reject and return unprocessed any diskette not properly identified internally by NJ1080DR. A diskette must not contain any file or data set other than NJ1080DR. Do not include an extension on the file name.
- Data must be recorded in UPPER CASE.

"A" RECORD

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "A"
2-5	Return Year	4	Required. Enter return year for Form NJ-1080-C. For 2000, enter "2000".
6-17	Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on Form NJ-1080-C. If the Federal EIN as it appears on Form NJ-1080-C is nine digits in length, enter three zeros in the last three positions of this field. Do not enter dashes.
18-62	Filler	45	Enter blanks.
63-97	Composite Name	35	Required. Enter the entity's name as it appears on Form NJ-1080-C. Left justify and fill with blanks.
98-132	Composite Trade Name	35	Enter the entity's trade name, if applicable, as it appears of Form NJ-1080-C. Left justify and fill with blanks.
133-167	Composite Street Address	35	Required. Enter the entity's street address as it appears on Form NJ-1080-C. Left justify and fill with blanks.
168-192	Composite City	25	Required. Enter the entity's city as it appears on Form NJ-1080-C. Left Justify and fill with blanks.
193-194	Composite State	2	Required. Enter the entity's state abbreviation as it appears on Form NJ-1080-C.
195-203	Composite Zip Code	9	Enter the entity's nine digit zip code if known. If the four digit extension is not known, enter the five digit zip code followed by four zeroes. Do not enter a dash in this field.
204-232	Filler	29	Enter blanks.

"A" RECORD (Continued)

Field Position	Field Title	Length	Description and Remarks
233	X	1	Required. Enter "X"
234-235	CR/LF	2	Required. Enter Carriage Return/Line Feed (CR/LF).

"D" RECORD

1	Record Type	1	Required. Enter "D"
2-5	Return Year	4	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
6-17	Composite Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on the "A" record.
18	Participant/Non-participant Indicator	1	Required. Enter a "1" (one) for a participant or a "2" (two) for a nonparticipant.
19-27	Social Security Number	9	Enter the participant's social security number or the social security number/EIN of the nonparticipant. Do not enter dashes.
28-47	Last Name	20	Required. Enter last name of participant/nonparticipant. Left justify and fill with blanks. If nonparticipant is not an individual, enter the name of the entity.
48-62	First Name	15	Required. Enter first name of participant/nonparticipant. Left justify and fill with blanks.
63-132	Filler	70	Enter blanks.
133-167	Street Address	35	Enter the participant's/nonparticipant's street address. Left justify and fill with blanks.
168-192	City	25	Enter the participant's/nonparticipant's city. Left justify and fill with blanks.
193-194	State	2	Enter the participant's/nonparticipant's state abbreviation.
195-203	Zip Code	9	Enter the participant's/nonparticipant's nine digit zip code. If the four digit extension is unknown, enter the five digit zip code followed by four zeros.
204-214	Taxable Income	11	Enter the participant's taxable income for New Jersey Gross Income Tax purposes. If a nonparticipant (position 16 = "2") fill with zeros. **NOTE: All money amounts must be entered in dollars and cents. The right-most two positions represent cents in the money amount fields. Do not enter dollar signs, commas, decimal points or negative amounts. Positive amounts are indicated by placing a "+" (plus) in the left-most position of the money amount field. Each money amount field must contain 10 numeric characters. Unused positions must be filled with zeros.**

"D" RECORD (Continued)

Field Position	Field Title	Length	Description and Remarks
215-225	NJ Income Tax	11	Enter the participant's New Jersey Income Tax. If a nonparticipant (position 16 = "2") fill with zeros. See note above.
226-232	Filler	7	Enter blanks.
233	X	1	Required. Enter "X"
234-235	CR/LF	2	Required. Enter Carriage Return/Line Feed (CR/LF).

"T" RECORD

1	Record Type	1	Required. Enter "T"
2-5	Return Year	4	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
6-17	Composite Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on the "A" record.
18-225	Filler	208	Enter blanks.
226-232	Number of Participant/Nonparticipant Records Reported	7	Required. Enter the number of "D" records reported for the preceding "A" record. Right justify and zero fill.
233	X	1	Required. Enter "X"
234-235	CR/LF	2	Required. Enter Carriage Return/Line Feed (CR/LF).